

**TOTALED:**

- A copy of CT Department of Motor Vehicles cancellation of plate receipt
- AND EITHER:**
1. A letter from your insurance agent or company stating that the vehicle was totaled, the date of the accident and the year, make, model & Vehicle Identification # of the vehicle OR
  2. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification # of the vehicle.

**REGISTERED OUT OF STATE:**

- A copy of CT Department of Motor Vehicles cancellation of plate receipt.
- AND BOTH:**
1. A copy of the original out of state registration OR title showing the year, make, model & Vehicle Identification # of the vehicle AND
  2. Proof of Residency in another state.

**STOLEN:**

- A copy of CT Department of Motor Vehicles cancellation of plate receipt.
- AND EITHER:**
1. A statement from your insurance agent or company stating that vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification # of the vehicle OR
  2. A copy of report from the Police Department which must state that the vehicle was stolen and never recovered.

**TAXED IN WRONG TOWN:**

1. Proof of residency prior to October 1 in form of either:  
Residential Deed **OR** Voter identification card
- AND EITHER:**
2. Proof of payment to correct tax town for same vehicle OR
  3. Written correction from the Department of Motor Vehicles.

**REPOSSESSED:**

- A copy of CT Department of Motor Vehicles cancellation of plate receipt.
- AND EITHER:**
1. Letter from the finance company stating the date vehicle was taken and that it was not redeemed by you and the year, make, model & Vehicle Identification # of the vehicle OR
  2. Copy of bill of sale or auction papers that shows the year, make, model & Vehicle Identification # of the vehicle and date of sale.

**DONATED:**

- A copy of CT Department of Motor Vehicles cancellation of plate receipt.
- AND:**
1. Letter from charitable organization stating that the vehicle was donated, the date of the donation and the year, make, model & Vehicle Identification # of the vehicle.

**ACTIVE DUTY MILITARY**

State residents currently in active-duty military service may be eligible for a partial exemption. In addition, one car owned by a Connecticut resident serviceperson may be fully exempt from property taxes. These forms must be filed **annually** with the Assessor’s Office and are available online at the Town’s website.

Non-residents stationed in Connecticut may also qualify for a full exemption on their vehicles. An out of state resident based in CT must file the Soldiers & Sailors Civil Relief Act form annually with the Assessor’s Office.

Forms are available in the Assessor's Office. Call us at (860) 276-6205 for further information & application deadlines.

**SUPPLEMENTAL MOTOR VEHICLES**

Supplemental motor vehicles are vehicles that were newly registered subsequent to October 1<sup>st</sup> and prior to August 1<sup>st</sup>. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

October	100.0%
November	91.7%
December	83.3%
January	75.0%
February	66.7%
March	58.3%
April	50.0%
May	41.7%
June	33.3%
July	25.0%

**The same forms of proof are required for any adjustments to supplemental motor vehicle list bills.**

**DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT**

The proof for adjustments (“prorates”) of motor vehicle regular list must be presented within 27 months of the assessment date. Example: the owner of a vehicle with a bill with an assessment date of October 1, 2017 has until December 31, 2019 to present all proofs of disposal.

Taxpayer failure to provide all forms of proof for adjustment within the 27 months of the assessment date forfeits the right to an adjustment of the bill by CT law (12-71c.)

Assessment date	Deadline to present proof for adjustment
Oct. 1, 2017	Dec. 31, 2019
Oct. 1, 2016	Dec. 31, 2018
Oct. 1, 2015	Dec. 31, 2017

**VEHICLE ASSESSMENT APPEALS**

Motor vehicle assessment billed in July may be appealed at the September meeting of the Board of Assessment Appeals.

Motor vehicle assessments billed on the “supplemental” list may be appealed at the March meeting of the Board of Assessment Appeals. Application must be made by February 20. Appeal forms are available from the Assessor’s Office at (860) 276-6205.

**TAX COLLECTOR PAYMENT INFORMATION**

Motor vehicle tax bills are due July 1 of each year. Payments made after August 1<sup>st</sup> of that year will be charged interest at a rate of 1.5% a month (going back to the original due date of July 1<sup>st</sup> of that year) or a minimum charge of \$2.00.

Supplemental motor vehicle tax bills are due Jan. 1 of each year. Payments made after Feb. 1<sup>st</sup> for supplemental list bills will be charged interest at a rate of 1.5% a month (going back to the original due date of January 1<sup>st</sup> of that year) or a minimum charge of \$2.00.

**All tax bills paid late, regardless of circumstances, are charged 18% interest per year & this interest cannot be waived.**

**Failure to receive a motor vehicle tax bill does not invalidate the bill or any accrued interest.**

Please make checks payable to: Tax Collector, Town of Southington. If a receipt is needed, send a self-addressed envelope with your payment and bill. The office is open Monday thru Friday 8:30 a.m. – 4:30 p.m. and late on Thursdays until 7:00 p.m.

Revised 2018

## REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS

Town of Southington  
Assessor's Office



75 Main Street  
Post Office Box 84  
Southington, CT 06489

Phone: (860) 276-6205  
Fax: (860) 628-4727

Motor vehicle tax bills cover motor vehicles registered October 1<sup>st</sup> through the following September 30<sup>th</sup>.

If you moved out of Southington after October 1, the tax bill will still be due in Southington for that entire Grand List year. Motor Vehicle taxes are not prorated from one Connecticut town to another Connecticut town.

**If you transferred your plates to a new (replacement) vehicle, you are not entitled to an adjustment for the time period that the old vehicle was no longer owned.** In essence, the adjustment follows the license plate. The original bill for the old vehicle should be paid. A supplemental list will generate a bill for the new vehicle with an assessment credit for the period that the old vehicle was no longer owned.

It is strongly recommended that people seeking an adjustment pay their full tax bill on time. If the bill is adjusted later, upon presentation of documentation, a refund of the difference later will be made due to the vehicle being sold, totaled, donated etc. & the plates were not transferred to a replacement vehicle.

*Call-in inquiries about required documentation for adjustment or submission of 1 of the 2 required documents does not stop additional late fees (if applicable) from accruing. **All tax bills paid late, regardless of circumstances, are charged 18% interest per year & this interest cannot be waived.***

From the category that best describes your situation on the following pages, please forward the appropriate documents to:

Assessor's Office  
Post Office Box 84  
75 Main Street 41 Center Street  
Southington, CT 06489  
Phone: (860) 276-6205 Fax: (860) 628-4727

*Please note: a CT Department of Motor Vehicles cancellation of license plate does not show that you have disposed of the vehicle. Therefore a 2<sup>nd</sup> form of proof is required to support an adjustment.*

**CT Department of Motor Vehicles does not inform towns when plates are returned or when vehicles are sold, registered out of state or otherwise disposed of.** It is the taxpayer's responsibility to provide the required documentation within the time limits as provided under applicable CT law.

Copies of CT Department of Motor Vehicles cancellation of plate receipt may be requested from CT Department of Motor Vehicles {Copy Records Division} at (860) 263-5154.

The CT Department of Motor Vehicles has a self-service portal for your convenience:

[www.ct.gov/dmv](http://www.ct.gov/dmv)

This site is useful for cancelling license plates or checking compliance issues.

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### MOTOR VEHICLE ADJUSTMENTS

If an error exists in your ownership time period of a motor vehicle, you may provide proof of your claim to the Assessor's Office according to the situations listed below.

#### All documentation provided:

1. Must be the original
2. Must be clearly dated
3. Must be signed (when necessary)
4. Must be legible
5. Must show VIN #, make and year

*PLEASE NOTE THAT VEHICLES WHICH YOU STILL OWN & ARE NO LONGER REGISTERED, ARE TAXABLE AS NON-REGISTERED MOTOR VEHICLES & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY.*

#### What If My Vehicle Was?

#### SOLD or LEASED VEHICLE TERMINATION:

- A copy of CT Department of Motor Vehicles cancellation of plate receipt

**AND**

*Any one of the next 5*

1. A copy of the bill of sale with the year, make, model & Vehicle Identification # of the vehicle as well as buyer's signature. **No handwritten bills of sale will be accepted.**
2. A copy of the new owner's registration or the new owner's title with the year, make, model & Vehicle Identification # of the vehicle.
3. A copy of your title showing transfer.
4. Leased vehicle turn-in odometer statement showing year, make, model & Vehicle Identification # of the vehicle.
5. A letter from your insurance agent or company stating the date the insurance was cancelled, the reason for cancellation and the year, make, model & Vehicle Identification # of the vehicle